



Section VI

PROGRAM HISTORY

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- ◆ **State Tobacco Tax and Lottery Tax Legislative Intent**
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STATE TOBACCO TAX AND LOTTERY TAX

I. LEGISLATIVE BACKGROUND

The 1994 Idaho Legislature enacted HB710aa, increasing taxes on tobacco products. The revenues were to be used to fund substance abuse programs in public schools as a way to discourage Idaho youth from the habitual use of tobacco and other drugs. Since that time, due to a variety of reasons, funding for substance abuse efforts has dwindled from a high of \$7 million to the FY2005 appropriation of \$4.7 million.

Following is a brief history of the funding for substance abuse programs:

1994 session	HB710aa increased cigarette and tobacco products tax, but did not contain authority for the State Department of Education to distribute funds to local school districts
1995 session	Spending authority was enacted. Revenues were split between the Department of Juvenile Corrections and State Department of Education (for public schools). Funds not distributed during the first year of the program were added to the schools' portion, allowing a total distribution of \$7 million to public schools beginning July 1, 1995.
1997 session	The split of funding was made permanent. To maintain the \$7 million dedicated fund for schools, the Legislature authorized transfer of \$500,000 in general funds to the State Department of Education Tobacco Fund.
1998 session	Funding for the program fell to \$5.5 million, appropriated from the following sources: \$4.5 million from the cigarette and tobacco product tax, \$500,000 from accrued interest, and \$500,000 from a tax on lottery winnings above \$600. However, since no process for transferring revenues from the State Tax Commission to the public school account was authorized, the \$500,000 from the lottery tax was not distributed.
1999 session	Authority to transfer lottery taxes for the public school programs was enacted. Total appropriation for the Safe and Drug-Free Schools Program was \$5.2 million, comprised of the cigarette and tobacco products tax, taxes on lottery winnings above \$600, and a transfer of \$200,000 from the general account.
2000 session	Funding for the Idaho Safe and Drug-Free Schools Program was set at \$4.7 million and has continued at that level since.

STATE TOBACCO TAX AND LOTTERY TAX

II. LEGISLATIVE INTENT

Legislative Intent

It is legislative intent that the Idaho Safe and Drug-Free Schools Program include the following features:

1. Districts will develop a policy and plan that will provide a guide for their substance abuse programs.
2. Districts will have an advisory board to assist each district in making program decisions.
3. The district substance abuse programs will be comprehensive to meet all student needs. This includes prevention, student assistance programs that address early identification, referral, and after care.
4. Districts will submit an annual evaluation of their program effectiveness to the State Department of Education.

Districts also must meet the following federal requirements to receive funds from the U.S. Department of Education through the Title IV Safe and Drug-Free Schools Community Act, which are used in concert with state funds:

1. Districts will base programs on a thorough assessment of information about the drug and violence problems in the school and communities served.
2. Districts will, with the assistance of a local or regional advisory council, establish a set of measurable goals and objectives and design programs to meet those goals and objectives.
3. Districts will design and implement activities based on research or evaluation that provides evidence that the strategies used prevent or reduce drug use, violence, or disruptive behavior among youth.
4. Districts will evaluate programs periodically to assess progress toward achieving goals and objectives; use evaluation results to refine, improve, and strengthen programs; and refine goals and objectives as appropriate.

III. FUNDING CATEGORIES

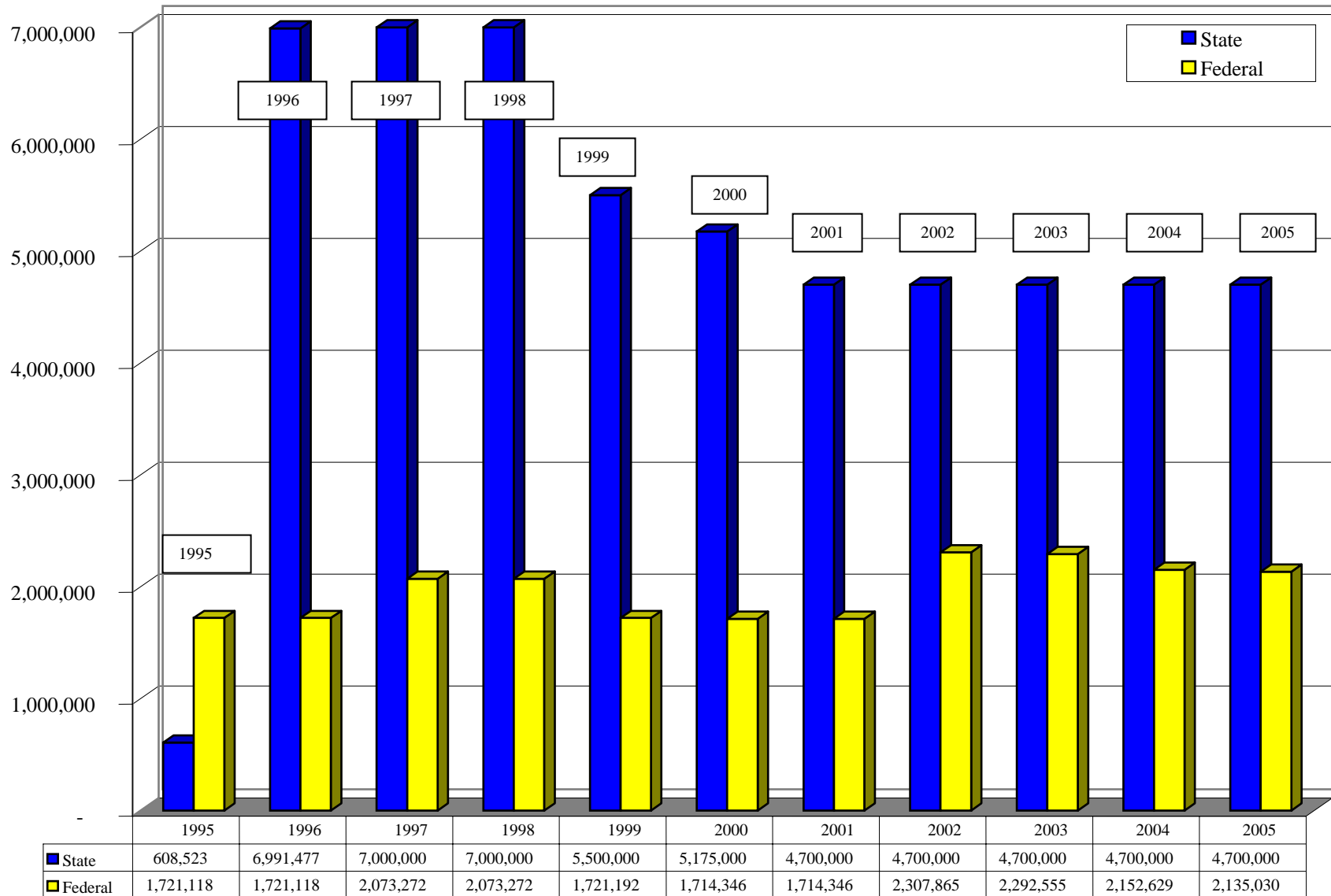
1. ***School District Flow-Through*** – 95% of the total funding is distributed to school districts through a combination of a base amount of \$1,500 and a prorated amount based on each district's prior year's average daily attendance.
2. ***Program Administration*** – An administrative fund of \$100,000 is provided for the Safe and Drug-Free Schools Program administration, technical assistance for school districts, all Safe and Drug-Free School Advisory Board expenses, and the statewide Substance Use and School Climate Survey.
3. ***Discretionary Trainings/Grants*** – \$207,500 goes to the Idaho Safe and Drug-Free Schools discretionary funds, which includes \$80,000 distributed annually to the Commission on Hispanic Affairs and the rest designated for non-profit services working with public schools to prevent alcohol, tobacco, or drug abuse among students in K-12 schools.
4. ***Department of Law Enforcement*** - The Legislature also directed that \$250,000 "...shall be remitted annually to the Department of Law Enforcement to increase toxicology lab capacity for drug testing of juveniles."

IDAHO PUBLIC SCHOOLS
Safe And Drug Free Schools
State Tobacco Tax and Federal Title IV Appropriation
Fiscal Years 1995-2005

Period	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
<i>Appropriation</i>	<i>\$608,523 Emergency Appropriation</i>	6,991,477	7,000,000	7,000,000	5,500,000	5,175,000	4,700,000	4,700,000	4,700,000	4,700,000	4,700,000
Plus Revenue (to 000)											
Interest from Fund Balance	37,616	350,865	192,698	188,563	94,125	52,496	55,526	53,589	52,396	33,979	52,366
Income-Tobacco Products	381,801	238,794	244,529	250,907	269,028	273,983	290,201	308,076	333,292	392,080	410,532
Income Cigarette Tax	6,537,616	4,454,636	4,460,431	4,454,842	4,313,947	4,355,669	4,170,057	4,177,337	4,312,790	4,252,143	4,209,882
Income-General Fund	-	-	-	500,000	-	200,000	-				
Income-Lottery Winnings	-	-	-	-			125,877	162,453	146,965	95,448	5,058,570
	Note 1				Note 2	Note 3				Note 4	
Total Revenue Available	6,957,033	5,044,295	4,897,658	5,394,312	4,677,100	4,882,148	4,641,661	4,701,455	4,845,443	4,773,650	9,731,350
<i>Note 1: There was no spending authority authorized for the period.</i>											
<i>Note 2: The tax from lottery winnings was not deposited into SDE.</i>											
<i>No Mechanism put into place for transfer of the money from Tax Commission to the SDE.</i>											
<i>Note 3: Mechanism to transfer lottery winnings from Tax Commission to SDE effective FY 2001.</i>											
<i>Note 4: Because of the new cigarette tax and the uncertainty of revenue to be generated, allocation to school districts was \$4.5 million for 2003-2004.</i>											
<i>Comprehensive tracking began in 1997-1998</i>											

STT Overview-2005-06 LegRpt

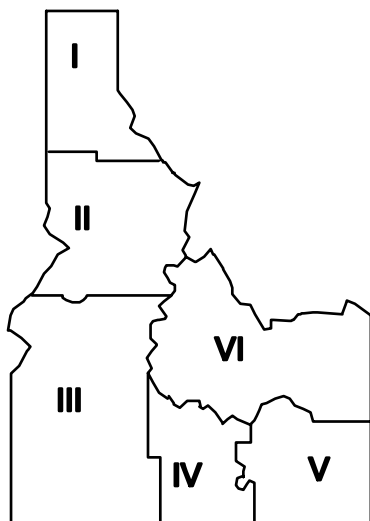
State Tobacco Tax and Federal Title IV Funding History



YearEndSTT&TitleIVFund History

REGIONAL CLASSIFICATION AND DISTRICT NUMBERS

School Districts are further classified as belonging to one of six geographical regions in the state. These regions follow school district boundaries as opposed to county boundary lines.



REGION I (13 Districts)

041 St. Maries
044 Plummer/Worley
083 West Bonner County
084 Lake Pend Oreille
101 Boundary County
271 Coeur d'Alene
272 Lakeland
273 Post Falls
274 Kootenai
391 Kellogg
392 Mullan
393 Wallace
394 Avery

REGION II (15 Districts)

171 Orofino
241 Grangeville
242 Cottonwood
281 Moscow
Moscow Charter School
282 Genesee
283 Kendrick
285 Potlatch
287 Troy
288 Whitepine
302 Nezperce
304 Kamaiah
305 Highland
340 Lewiston
341 Lapwai
342 Culdesac

REGION III (31 Districts)

001 Boise
Anser Charter School
Hidden Springs Charter
002 Meridian
003 Kuna
011 Meadows Valley
013 Council
071 Garden Valley
072 Basin
073 Horseshoe Bend
131 Nampa
Liberty Charter School
132 Caldwell
133 Wilder
134 Middleton
135 Notus
136 Melba
137 Parma
139 Vallivue
191 Prairie Elementary
193 Mountain Home
221 Emmett
363 Marsing
364 Pleasant Valley
365 Bruneau-Grand View
370 Homedale
371 Payette
372 New Plymouth
373 Fruitland
421 McCall-Donnelly
422 Cascade
431 Weiser
432 Cambridge
433 Midvale

REGION IV (22 Districts)

061 Blaine County
121 Camas County
151 Cassia County
192 Glenns Ferry
231 Gooding
232 Wendell
233 Hagerman
234 Bliss
261 Jerome
262 Valley
312 Shoshone
314 Dietrich
316 Richfield
331 Minidoka County
411 Twin Falls
412 Buhl
413 Filer
414 Kimberly
415 Hansen
416 Three Creek
417 Castleford
418 Murtaugh
596 ID School for the Deaf and
the Blind

REGION V (14 Districts)

021 Marsh Valley
025 Pocatello
033 Bear Lake
052 Snake River
058 Aberdeen
148 Grace
149 North Gem
150 Soda Springs
201 Preston
202 West Side
351 Oneida
381 American Falls
382 Rockland
383 Arbon Elementary

REGION VI (19 Districts)

055 Blackfoot
Blackfoot Community Charter
059 Firth
060 Shelley
091 Idaho Falls
092 Swan Valley
093 Bonneville
111 Butte County
161 Clark County
181 Challis
182 Mackay
215 Fremont County
251 Jefferson County
252 Ririe
253 West Jefferson
291 Salmon
292 South Lemhi
321 Madison
322 Sugar-Salem

Reg Map with Charters

Federal law prohibits discrimination on the basis of race, color, national origin, gender, religion, age, disability, political beliefs, sexual orientation, or marital or family status in any educational programs or activities receiving federal financial assistance. (Title VI and VII of the Civil Rights Act of 1964; Title IX of the Educational Amendments of 1972; Section 504 of the Rehabilitation Act of 1973, and the Americans with Disabilities Act of 1990.)

It is the policy of the State Department of Education not to discriminate in any educational programs or activities or in employment practices.

Inquiries regarding compliance with this nondiscriminatory policy may be directed to State Superintendent of Public Instruction, P.O. Box 83720, Boise, Idaho 83720-0027, (208) 332-6800, or to the Director, Office of Civil Rights, Seattle Office, U.S. Department of Education, 915 Second Avenue, Seattle WA 98174-1099, (206) 220-7880; FAX (206) 220-7887.



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